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House Engrossed

State of Arizona
House of Representatives
Forty-sixth Legislature
First Regular Session
2003

HOUSE BILL 2126

AN ACT

AMENDING SECTION 15-991, ARIZONA REVISED STATUTES; RELATING TO COUNTY FINANCE RESPONSIBILITIES FOR SCHOOL DISTRICTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

Be it enacted by the Legislature of the State of Arizona:

Section 1. Section 15-991, Arizona Revised Statutes, is amended to read:

15-991. Annual estimate by county school superintendent of monies for ensuing year

A. The county school superintendent, not later than August 1 each year, shall file in writing with the governing board of each school district in the county and the board of supervisors the superintendent's estimate of the amount of school monies required by each school district for the ensuing year, based on the budgets adopted by the governing boards of the school districts. The estimate shall contain:

1. A statement of the student count of each school district.

~~2. The number of one-room and the number of two-room rural schools in each school district and the student count in the one-room and two-room rural schools of each school district.~~

~~3.~~ 2. The total amount to be received for the year by each school district from the county school fund and the special county school reserve fund.

~~4.~~ 3. The ending cash balance from the previous year for each school district.

~~5.~~ 4. The anticipated interest earnings for each school district.

~~6.~~ 5. Revenues equal to the amount included in the adopted budget for the maintenance and operation section of the budget permitted by section 15-947, subsection C, paragraph 2, subdivision (a), items (ii), (iii), (iv), (v) and (vi) and subdivision (d). The county school superintendent shall estimate the additional amounts needed for each school district from the primary property tax and the secondary property tax and shall certify such amounts to the board of supervisors in writing at the time of filing the estimate. WHEN ESTIMATING THE ADDITIONAL AMOUNT NEEDED FROM THE PRIMARY PROPERTY TAX FOR A SCHOOL DISTRICT THAT IS NOT ELIGIBLE FOR EQUALIZATION ASSISTANCE AS PROVIDED IN SECTION 15-971, THE COUNTY SCHOOL SUPERINTENDENT SHALL INCLUDE THE SCHOOL DISTRICT GOVERNING BOARD'S ESTIMATE OF THE INCREASE IN THE REVENUE CONTROL LIMIT AS PRESCRIBED BY SECTION 15-948 FOR THE APPLICABLE YEAR, SUBJECT TO THE FOLLOWING LIMITATIONS:

(a) THE ESTIMATED INCREASE IN THE REVENUE CONTROL LIMIT MAY ONLY BE COMPUTED USING THE STUDENT COUNT AND PROJECTED AVERAGE DAILY MEMBERSHIP OF THE GRADE LEVELS FOR WHICH THE SCHOOL DISTRICT IS INELIGIBLE FOR EQUALIZATION ASSISTANCE.

(b) THE PERCENTAGE INCREASE IN AVERAGE DAILY MEMBERSHIP USED TO COMPUTE THE ESTIMATED INCREASE IN THE REVENUE CONTROL LIMIT MAY NOT EXCEED THE AVERAGE OF THE PERCENTAGE INCREASE IN AVERAGE DAILY MEMBERSHIP IN THE APPLICABLE GRADE LEVELS IN THE THREE YEARS BEFORE THE YEAR FOR WHICH THE ESTIMATE IS MADE.

B. The county school superintendent shall recompute equalization assistance for education for each school district as provided in section

1 15-971, subsection A using the property values provided by the county
2 assessor as provided in section 42-17052. The county school superintendent
3 shall certify in writing the amount of equalization assistance for education
4 and the amount needed for each school district from the primary property tax
5 to the board of supervisors on or before the third day prior to the day the
6 board of supervisors is required to levy school district taxes as provided in
7 section 15-992.

8 C. The county school superintendent shall compute the additional
9 amount to be levied as provided in section 15-992, subsection B, using the
10 property values provided in section 42-17052. The county school
11 superintendent shall certify in writing the additional amount to be levied to
12 the county board of supervisors on or before the third day prior to the day
13 the board of supervisors is required to levy school district taxes as
14 provided in section 15-992.

15 D. On or before September 1, the governing board of a school district
16 shall file with the county school superintendent an estimate of the amount of
17 P.L. 81-874 monies which it is eligible to receive during the current year.
18 On or before June 1, the governing board shall file with the county school
19 superintendent and the superintendent of public instruction a statement of
20 the actual amount of P.L. 81-874 monies it received during the current
21 year. This subsection does not apply to accommodation schools.

22 E. On or before September 15, the governing board of a school district
23 shall prepare a final estimate of revenue from all sources and shall maintain
24 a copy that is available for public inspection. Additional copies of the
25 final estimate of revenue shall be sent to the county school superintendent
26 and submitted electronically to the superintendent of public instruction.
27 School districts that are subject to section 15-914.01 are not required to
28 send a copy to the county school superintendent.